

Agenda

- I. **Call to Order**
- II. **Public Comment - *The Board welcomes public participation. We ask that speakers please limit their comments to three minutes. Please be aware that the Board will not respond to any comments made during the public comment period, except to clarify issues, but we will take into consideration your comments, and when appropriate, district administration will follow-up with you at a later point in time. Public Comments may be submitted electronically to mdegennaro@woodbridgeps.org***
- III. **Items for Discussion**
 - A. Budget Narrative Report
 - B. Budget Summary Report
 - C. Budget Detail Report
 - D. Combining Financial Statements
- IV. **Public Comment - *The Board welcomes public participation. We ask that speakers please limit their comments to three minutes. Please be aware that the Board will not respond to any comments made during the public comment period, except to clarify issues, but we will take into consideration your comments, and when appropriate, district administration will follow-up with you at a later point in time. Public Comments may be submitted electronically to mdegennaro@woodbridgeps.org***
- V. **Adjourn**

Woodbridge Public School's 2025-2026 Budget Narrative

November 30, 2025

The attached financial reports represent five months (42%) of the fiscal year.

100 Series Salaries - Salaries represent 61% of the budget. Estimates in this category are largely unchanged from the prior month. The majority of our \$133K in savings in certified salaries relates to a vacant teacher position due to a smaller than typical kindergarten cohort and the turnover of three teacher positions last summer. Savings in the non-certified category is due to vacancies in para-professional and café aids. We have begun to receive candidates from an educational employment agency for para-professional candidates. Overall our salary savings are estimated at \$255K for the year.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. Vacant positions continue to give us savings in payroll taxes and CMERS, but keep in mind we will have increased expenditures in Other Professional Services (300 Series) that will offset these savings. Overall the benefits category is showing an estimated deficit of \$22K for the year.

300 Series Purchased Professional Services- This category represents 3% of our budget and includes legal, audit and other expenses that are generated on a month-by-month basis. The \$70K deficit in this category is the combination of an estimated \$98K of additional expense in the Other Professional Services line for contracted Para-professionals and \$28K of estimated savings by hiring a part time physical therapist in house. These estimates are unchanged from the prior month.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. Our estimated deficit of \$32K is similar to the prior month. The temperatures have been colder than the prior year at this same times but the overall effects of the winter could still cause the bottom line of this category to go up or down.

500 Series Other Purchased Services - This category is 9% of our budget and includes student transportation, tuition, interns, liability insurance and items that do not fall within the professional services/property services categories. The overall estimated deficit of \$54K is similar to the prior month. We are estimating a little more favorable in the Special Education transportation line and a little less favorable in the Tuition line.

600 Series Materials and Supplies – These supplies account for 2% of our budget. With the exception of custodial/maintenance supplies, this category is direct support for classroom instruction. We anticipate utilizing all of these funds.

700 Series Furniture and Equipment - This category represents 6/10 of one percent of the budget and we currently project to utilize all budgeted funds.

800 Series Dues and Fees – This budget category is small but important as it links staff to professional organizations that help keep them up-to-date in their respective academic fields.

900 Series Misc. Expenses - The primary expense in this category is the Ezra Nurse, a non-public health expense we are required by law to maintain.

**WOODBIDGE BOARD OF EDUCATION
MONTH SUMMARY REPORT
FOR THE MONTH ENDED 11-30-2025**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>ENCUMBERED TO DATE</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
100	TOTAL SALARIES	11,288,309	3,323,234	7,536,662	428,413	173,658	254,755
200	TOTAL BENEFITS	3,707,798	1,816,628	-	1,891,170	1,913,603	(22,433)
300	TOTAL PROFESS. SERVICES	533,224	112,555	73,414	347,255	417,255	(70,000)
400	TOTAL PROPERTY SERVICES	671,312	316,463	71,960	282,889	315,056	(32,167)
500	OTHER SERVICES	1,797,314	841,410	902,854	53,050	106,951	(53,901)
600	SUPPLIES & MATERIALS	386,993	165,289	42,205	179,499	179,499	-
700	TOTAL PROPERTY SERVICES	108,800	78,207	1,415	29,178	29,178	-
800	TOTAL DUES, FEES, MISC.	32,105	22,485	1,432	8,188	8,188	-
TOTAL ADOPTED BUDGET		18,525,855	6,676,271	8,629,941	3,219,642	3,143,388	76,255

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>ENCUMBERED TO DATE</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
390	SPED SERVICES/CONSULTING	216,380	40,430	60,069	115,882	87,882	28,000
510	TRANSPORTATION	329,662	115,514	223,359	(9,211)	7,000	(16,211)
560	TUITION SPECIAL ED	373,480	219,009	205,572	(51,101)	50,000	(101,101)
SPECIAL EDUCATION CARVEOUT		919,522	374,953	488,999	55,570	144,882	(89,311)

SUMMARY	
Special Ed Surplus / (Deficit)	(89,311)
Under / (Over) Spending in OTHER programs	165,566
Total Surplus / (Deficit) Projected	76,255

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED November 30, 2025**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	1,029,488	428,029	508,208	93,252	89,302	3,950
120	Teachers - Regular	6,117,471	1,609,403	4,235,953	272,115	68,350	203,765
120	Teachers - Special Education	1,181,574	379,630	868,946	(67,002)	(2,788)	(64,214)
1201	Psychologist	212,415	47,336	128,482	36,597		36,597
1203	Counselor	127,308	40,769	133,026	(46,487)		(46,487)
Sub-Total Certified Salaries		8,668,256	2,505,166	5,874,615	288,475	154,865	133,611
1303	Custodians	480,915	191,263	285,923	3,729	3,729	-
140	Nurses	191,188	55,111	129,288	6,789	6,789	-
150	Secretaries, Clerical	450,466	166,582	269,049	14,836	4,500	10,336
160	Paraprofessionals	364,785	61,680	143,133	159,972		159,972
1601	Special Education Paraprofess.	857,412	245,503	629,084	(17,175)	(10,725)	(6,451)
170/10	Salaries OT / PT	93,940	39,310	112,955	(58,325)		(58,325)
190	IT Manager and Asst.	83,596	36,115	51,122	(3,641)		(3,641)
190	Salaries, Miscellaneous	97,751	22,503	41,494	33,754	14,500	19,254
Sub-Total Non-Certified Salaries		2,620,053	818,068	1,662,047	139,938	18,793	121,145
TOTAL SALARIES		11,288,309	3,323,234	7,536,662	428,413	173,658	254,755
220	FICA	337,719	99,999		237,720	221,255	16,465
230	CMERS	457,843	110,221		347,622	295,000	52,623
270	Medical Insurance	2,866,923	1,590,708		1,276,215	1,371,215	(95,000)
280	Life Insurance	34,463	15,348		19,116	15,636	3,480
2902	Other Employee Benefits	10,850	353		10,497	10,497	-
TOTAL BENEFITS		3,707,798	1,816,628	0	1,891,170	1,913,603	(22,433)
320	Professional Development	37,325	4,896	598	31,831	31,831	-
330	Legal Fees	55,000	13,960	12,748	28,293	28,293	-
340	Software Support	30,250	18,377		11,873	11,873	-
350	Substitutes	149,435	32,441		116,994	116,994	-
390/01	Consultant Services	216,380	40,430	60,069	115,882	87,882	28,000
3902	Financial Audit	29,400			29,400	29,400	-
390	Other Prof/Tech. Services	15,434	2,451		12,983	110,983	(98,000)
TOTAL PROFESSIONAL SERVICES		533,224	112,555	73,414	347,255	417,255	(70,000)
410/01	Utilities - Electric and Water	165,500	81,597		83,903	96,070	(12,167)
420	Heating	105,000	29,049		75,951	75,951	-
430	Repairs and Maintenance	84,000	12,728	21,474	49,798	49,798	-
450	Leases and Rentals	110,123	71,715		38,408	38,408	-
4501	Building Improvements	10,500			10,500	10,500	-
490	Other Purchased Services	27,620	14,934	11,548	1,138	1,138	-
4901	Service Contracts	168,569	106,440	38,938	23,191	43,191	(20,000)
TOTAL PROPERTY SERVICES		671,312	316,463	71,960	282,889	315,056	(32,167)
510	Pupil Transportation-Regular	524,118	198,962	298,020	27,137	(7,000)	34,137
510	Pupil Transportation-Spec. Educ.	329,662	115,514	223,359	(9,211)	7,000	(16,211)
520	Insurance-General Liability	155,209	123,668	39,174	(7,633)		(7,633)
5201	Worker's Compensation	284,804	136,449	136,448	11,907		11,907
530	Telephone Services	18,531	10,402		8,129	13,129	(5,000)
535	Internet	25,120	18,334		6,786	6,786	-
537	Postage	6,840	672		6,168	6,168	-

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED November 30, 2025**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
540	Advertising	1,000			1,000	1,000	-
550	Interns	57,000	16,500		40,500	16,500	24,000
560	Tuition - Wintergreen	6,000			6,000		6,000
560	Tuition - Out of District	373,480	219,009	205,572	(51,101)	50,000	(101,101)
590	Other Purchased Services	15,550	1,900	282	13,368	13,368	-
TOTAL OTHER PURCH SERVICES		1,797,314	841,410	902,854	53,050	106,951	(53,901)
610	Instructional Supplies	151,925	65,380	9,158	77,387	77,387	-
620	Computer Software	85,288	49,782		35,506	35,506	-
625	Supplies Nurses	5,370	3,032	195	2,143	2,143	-
630	Supplies Custodial	56,050	22,023	18,601	15,426	15,426	-
635	Supplies Office	13,000	1,710	2,025	9,266	9,266	-
640	Books and Audio Visual	18,000	4,717	9,560	3,723	3,723	-
645	Subscriptions	30,960	2,184	2,123	26,653	26,653	-
650	Testing	22,700	16,386		6,314	6,314	-
690	Misc. Supplies - DW Security	3,700	75	543	3,082	3,082	-
TOTAL SUPPLIES & MATERIALS		386,993	165,289	42,205	179,499	179,499	0
732	Computer Hardware	89,800	76,615		13,185	13,185	-
735	Equipment - Teaching	8,000			8,000	8,000	-
740	Equipment - Building	5,000		1,415	3,585	3,585	-
745	Furniture	6,000	1,592		4,408	4,408	-
TOTAL PROPERTY		108,800	78,207	1,415	29,178	29,178	-
810	Dues and Fees	22,605	19,453	1,432	1,720	1,720	-
900	Other Fees	9,500	3,033		6,467	6,467	-
TOTAL DUES AND FEES		32,105	22,485	1,432	8,188	8,188	-
TOTAL ADOPTED BUDGET		18,525,855	6,676,271	8,629,941	3,219,642	3,143,388	76,255

**WOODBRIIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 11-30-2025**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Revenues:					
Charges for services	\$92,360	\$117,001	\$7,509	\$100,064	\$0
Intergovernmental	\$26,064	\$0	\$0		\$0
Donations	\$0	\$0	\$0	\$0	\$0
Other income	\$0	\$0	\$0	\$90	\$0
Additions	\$0	\$0	\$0	\$0	\$0
Total Revenues:	\$118,424	\$117,001	\$7,509	\$100,154	\$0
Expenditures:					
Wages, FICA, MERF	\$60,464	\$88,922	\$0	\$75,620	\$0
Medical Insurance	\$0	\$0	\$0		\$0
Cost of food sold	\$62,530	\$0	\$0		\$0
Equipment	\$0	\$0	\$0		\$0
Repairs	\$1,086	\$0	\$0		\$0
Other Expenses	\$4,428	\$16,339	\$9,573	\$3,925	\$836
Total Expenditures:	\$128,507	\$105,262	\$9,573	\$79,546	\$836
Year to Date Net Income / (Loss):	(\$10,083)	\$11,739	(\$2,064)	\$20,608	(\$836)
BOE Year to Date Cost of Health Insurance	\$15,268				
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Assets:					
Cash	\$169,904	\$56,390	\$1,091	\$77,607	\$12,563
Prepaid Expenses		\$0	\$0		\$0
Accounts Receivable	\$3,937	\$250	\$67	\$3,329	\$0
Intergovernment Receivable	\$24,104	\$0	\$0	\$0	\$0
Inventory	\$7,885	\$0	\$0	\$0	\$0
Due From Other Funds		\$5,076	\$2,183	\$0	
Total Assets:	\$205,829	\$61,716	\$3,341	\$80,937	\$12,563
Liabilities:					
Amounts Held As Agent	\$0	\$0	\$0	\$0	\$0
Accounts Payable	\$3,459	\$0	\$0	\$0	\$0
Deferred Revenue	\$32,956	\$8,100	\$0	\$0	\$0
Wages Payable	\$0	\$28,788	\$0	\$0	\$0
Due to Othe Funds		\$2,183			
Total Liabilities:	\$36,415	\$39,071	\$0	\$0	\$0
Fund Balance:					
Prior Year Ending Fund Balance	179,498	10,905	5,405	60,329	13,399
Year to Date Income / (Loss)	(\$10,083)	\$11,739	(\$2,064)	\$20,608	(\$836)
Current Fund Balance	\$169,415	\$22,645	\$3,341	\$80,937	\$12,563
	-	(0)	-	-	-